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## 2015 Commission Summary for Keya Paha County

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### Residential Real Property - Current

Number of Sales	11	Median	88.13
Total Sales Price	\$356,000	Mean	181.38
Total Adj. Sales Price	\$356,000	Wgt. Mean	94.61
Total Assessed Value	\$336,800	Average Assessed Value of the Base	\$23,438
Avg. Adj. Sales Price	\$32,364	Avg. Assessed Value	\$30,618

### Confidence Interval - Current

95% Median C.I	67.50 to 261.60
95% Wgt. Mean C.I	73.06 to 116.16
95% Mean C.I	1.71 to 361.05
% of Value of the Class of all Real Property Value in the	2.44
% of Records Sold in the Study Period	2.66
% of Value Sold in the Study Period	3.48

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	12	100	91.85
2013	11	97	97.00
2012	8		106.73
2011	8		110

## 2015 Commission Summary for Keya Paha County

### Commercial Real Property - Current

Number of Sales	6	Median	71.27
Total Sales Price	\$208,436	Mean	77.29
Total Adj. Sales Price	\$208,436	Wgt. Mean	80.97
Total Assessed Value	\$168,780	Average Assessed Value of the Base	\$33,774
Avg. Adj. Sales Price	\$34,739	Avg. Assessed Value	\$28,130

### Confidence Interval - Current

95% Median C.I	54.93 to 117.63
95% Wgt. Mean C.I	57.83 to 104.12
95% Mean C.I	54.11 to 100.47
% of Value of the Class of all Real Property Value in the County	0.59
% of Records Sold in the Study Period	8.70
% of Value Sold in the Study Period	7.24

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	5	100	84.14
2013	6		98.41
2012	2		104.57
2011	2		126



## 2015 Opinions of the Property Tax Administrator for Keya Paha County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal practices.	No recommendation.

*\*\*A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2015.




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Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Keya Paha County**

The only assessment actions performed in the residential class of property for 2015 was sales review and pick up work.

## 2015 Residential Assessment Survey for Keya Paha County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor, staff and appraiser when needed.										
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center; padding: 5px;"><u>Valuation Grouping</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">01</td> <td style="padding: 5px;">Burton, Jamison, Mills &amp; Norden: all improved and unimproved properties located within these villages. These villages contain very few livable houses.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">02</td> <td style="padding: 5px;">Meadville: all improved and unimproved properties located within the Village of Meadville. Approximately 20-25 lots with 10-15 having improvements. The village is located on the Niobrara River and contains a Bar/Grill/Store. Also located next to the river is a village park for camping that is privately owned.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">03</td> <td style="padding: 5px;">Rural: all improved and unimproved properties located outside the village limits in the rural areas.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">04</td> <td style="padding: 5px;">Springview: all improved and unimproved properties located within the Village of Springview. Population of approximately 290. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Burton, Jamison, Mills & Norden: all improved and unimproved properties located within these villages. These villages contain very few livable houses.	02	Meadville: all improved and unimproved properties located within the Village of Meadville. Approximately 20-25 lots with 10-15 having improvements. The village is located on the Niobrara River and contains a Bar/Grill/Store. Also located next to the river is a village park for camping that is privately owned.	03	Rural: all improved and unimproved properties located outside the village limits in the rural areas.	04	Springview: all improved and unimproved properties located within the Village of Springview. Population of approximately 290. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
01	Burton, Jamison, Mills & Norden: all improved and unimproved properties located within these villages. These villages contain very few livable houses.										
02	Meadville: all improved and unimproved properties located within the Village of Meadville. Approximately 20-25 lots with 10-15 having improvements. The village is located on the Niobrara River and contains a Bar/Grill/Store. Also located next to the river is a village park for camping that is privately owned.										
03	Rural: all improved and unimproved properties located outside the village limits in the rural areas.										
04	Springview: all improved and unimproved properties located within the Village of Springview. Population of approximately 290. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.										
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>										
	Depreciation studies are based on local market information.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	Yes										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	The lot values were established by completing a sales study using a price per square foot analysis.										
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>										
	All lots are treated the same, currently there is no difference.										

8.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2013	2005	2009	2013
	02	2013	2005	2009	2013
	03	2011	2005	2011	2011
	04	2013	2005	2013	2013

# **2015 Residential Correlation Section for Keya Paha County**

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## **County Overview**

Keya Paha County is located in north central Nebraska with South Dakota bordering on the north. Hwy 12 travels east and west with Hwy's 137 and 183 going north and south. The county seat is Springview with a population of 231. The majority of the residential sales are located in Springview which also has a school, bank, some services and retail trade. The Niobrara River runs on the southern border of the county which attracts a lot of tourism during the summer months.

## **Description of Analysis**

The statistical profile indicates 11 qualified sales that occurred during the two-year period of the sales study. Four valuation groupings have been identified with differing market influences. With a limited number of sales such a small sample would not be considered adequate for statistical reliability for measurement purposes.

The assessor's office stays on track with the three year plan of assessment. The assessor has scheduled to begin the next six year review and physical inspection cycle.

## **Sales Qualification**

A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales. There is no evidence of excessive trimming in the file.

## **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Keya Paha County was selected for review in 2014. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

The sales file consists of only 11 qualified residential sales and is considered to be inadequate for statistical measurement and unrepresentative of the residential class as a whole.

## **Level of Value**

Based on the consideration of all available information and the known assessment practices, the level of value is determined to be 100% of market value for the residential class of property in Keya Paha County.



## **2015 Commercial Assessment Actions for Keya Paha County**

The only assessment actions performed in the commercial class of property for 2015 was sales review and pick up work.

## 2015 Commercial Assessment Survey for Keya Paha County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Assessor, staff and appraiser when needed.			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Burton, Jamison, Mills, Norden, Meadville, Rural and Springview: all improved and unimproved properties located within these villages. The old school house in Burton is now a taxidermy business. Norden has the county fairgrounds along with a Dance Hall. Meadville has a bar/grill/general store. Rural area consists of a Coop, canoe outfitters and hair salons. Springview has a population of approximately 290. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Unique properties are valued by the contract appraisal company when needed.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Depreciation studies are based on local market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	One is used for all commercial.			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	The lot values were established by completing a sales study using a price per square foot analysis.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2013	2005	2009
				<u>Date of Last Inspection</u>
				2013

# **2015 Commercial Correlation Section for Keya Paha County**

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## **County Overview**

Keya Paha County is located in north central Nebraska with South Dakota bordering on the north. Hwy 12 travels east and west with Hwy's 137 and 183 going north and south. The county seat is Springview with a population of 231. The K-12 public school system is located in town as well as a variety of jobs, services and goods; however the market is not organized. The Niobrara River runs on the southern border of the county which attracts a lot of tourism during the summer months.

## **Description of Analysis**

The commercial parcels in Keya Paha County are represented by 34 different occupancy codes and the majority of these will consist of only one parcel. Storage garage and storage building would be the primary codes. There have been only six commercial sales during this study period, the sample is considered unrepresentative of the population as a whole.

## **Sales Qualification**

A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

## **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Keya Paha County was reviewed in 2014. It is believed that commercial property is treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole.

## **Level of Value**

Based on the consideration of all available information, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.



## **2015 Agricultural Assessment Actions for Keya Paha County**

The assessor performed a market analysis on all qualified agricultural sales. Based on the analysis it was determined that changes in land valuation would be made to land capability groups in all classes.

Home site values were updated to 3,500 for the first acre.

All sales are plotted on a map within the assessor's office. This is beneficial to both the assessor as well as the public.

All pick up work and sales verification was completed for assessment year 2015.

## 2015 Agricultural Assessment Survey for Keya Paha County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor, staff and appraiser when needed.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2010
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Soils, land use and geographic characteristics.	2010						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Each year agricultural sales and characteristics are studied and plotted to see if the market is showing any trend that may say a market area or areas are needed.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. Sales are reviewed and inspected before a determination is made as to usage.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Yes							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	N/A							
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>							
	Yes, at this time there is nothing to indicate implementing special value. The parcels approved for special value have the same value as all other agricultural land.							
<b>7a.</b>	<b>What process was used to determine if non-agricultural influences exist?</b>							
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.							
<b>7b.</b>	<b>Describe the non-agricultural influences present within the county.</b>							
	N/A							
<b>7c.</b>	<b>How many parcels in the county are receiving special value?</b>							
	N/A							
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>							
	N/A							
<b>7e.</b>	<b>Describe the valuation models and approaches used to establish the uninfluenced values.</b>							

	N/A
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## Keya Paha County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Keya Paha	1	2,800	2,800	2,700	2,699	2,500	2,500	2,400	2,400	2,523
Rock	3	n/a	3,000	2,900	2,800	2,700	2,594	2,449	2,085	2,551
Brown	1	n/a	2,962	3,076	3,185	2,538	2,543	2,220	2,400	2,729
Cherry	1	n/a	2,300	2,300	2,298	2,087	2,067	2,092	2,100	2,135
Boyd	1	3,315	3,315	3,110	3,110	2,940	2,940	2,685	2,685	2,954
Holt	1	4,800	4,800	4,599	4,600	4,400	4,400	3,746	3,746	4,328

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Keya Paha	1	900	900	880	880	855	855	815	815	865
Rock	3	n/a	950	900	900	850	800	750	700	812
Brown	1	n/a	950	950	950	865	705	705	705	838
Cherry	1	n/a	725	725	700	700	700	700	700	705
Boyd	1	2,010	2,010	1,780	1,780	1,605	1,605	1,450	1,450	1,792
Holt	1	1,799	1,792	1,700	1,700	1,600	1,596	1,500	1,500	1,660

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Keya Paha	1	700	700	660	660	640	640	620	620	628
Rock	3	n/a	894	791	824	765	721	626	490	624
Brown	1	n/a	680	679	679	636	515	390	390	421
Cherry	1	n/a	590	560	540	499	445	295	295	324
Boyd	1	1,115	1,115	1,000	1,000	925	925	920	920	939
Holt	1	1,397	1,398	1,300	1,294	1,122	1,156	1,085	1,019	1,106

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

## 2015 Methodology Report for Special Valuation

### Keya Paha County

There is nothing at this time to indicate implementing special value. The parcels approved for special value are no different than the rest of the agricultural land.

The 17 applications on file were received from 2004 to 2006. At that time and each year there after all sales are examined thoroughly. The sales study determined there is no difference in the market to show a reason for special value.

Suzy Wentworth

Keya Paha County Assessor

# 2015 Agricultural Correlation Section for Keya Paha County

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## County Overview

Keya Paha County is located in north central Nebraska. The county is comprised of approximately 6% irrigated, 8% dry crop and 86% grass/pasture land. Two Natural Resource Districts split this county. The Middle Niobrara governs the western side while the Lower Niobrara governs the eastern side. The county currently has no defined market areas, however sales are reviewed and plotted annually to verify accuracy of the one market area determination.

## Description of Analysis

In analyzing the agricultural sales within Keya Paha County the land use of the sales generally matched the County as a whole. However, the sales were not proportionately distributed among the study years. To make the sample reliable and proportionate the agricultural land analysis was expanded using sales from the comparable areas surrounding Keya Paha County. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. Both majority land uses show the grass subclass falls within the acceptable range. The 80% irrigated land subclass also falls into the acceptable parameters with a limited number of sales.

Assessment actions taken by the Keya Paha County assessor include adjustments to all property classes. Irrigated values amounted to an increase of 26%, dry land increased 23% and grass amounted to an increase of 13%. The statistics are generally within the acceptable range.

## Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor comments as to the reason for exclusion of the sale from the qualified sales. Measurement is done utilizing all available information; there is no evidence of excessive trimming in the file.

## Equalization and Quality of Assessment

The sales analysis supports that all subclasses of agricultural property have been assessed at acceptable portions of market value. A comparison of agricultural values in Keya Paha County to the values used in all of the adjoining counties also supports that values are acceptable and equalized.

## Level of Value

Based on analysis of all available information, the level of value of agricultural land in Keya Paha County is 70% of market value for the agricultural land class.



52 Keya Paha

RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 11  
 Total Sales Price : 356,000  
 Total Adj. Sales Price : 356,000  
 Total Assessed Value : 336,800  
 Avg. Adj. Sales Price : 32,364  
 Avg. Assessed Value : 30,618

MEDIAN : 88  
 WGT. MEAN : 95  
 MEAN : 181  
 COD : 124.63  
 PRD : 191.71

COV : 147.46  
 STD : 267.46  
 Avg. Abs. Dev : 109.84  
 MAX Sales Ratio : 969.20  
 MIN Sales Ratio : 43.71

95% Median C.I. : 67.50 to 261.60  
 95% Wgt. Mean C.I. : 73.06 to 116.16  
 95% Mean C.I. : 1.71 to 361.05

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrrs</u>											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	3	85.64	82.21	84.18	05.94	97.66	72.87	88.13	N/A	83,167	70,010
01-OCT-13 To 31-DEC-13	1	67.50	67.50	67.50	00.00	100.00	67.50	67.50	N/A	10,000	6,750
01-JAN-14 To 31-MAR-14	3	261.60	424.84	202.00	117.93	210.32	43.71	969.20	N/A	7,167	14,477
01-APR-14 To 30-JUN-14	1	121.60	121.60	121.60	00.00	100.00	121.60	121.60	N/A	5,000	6,080
01-JUL-14 To 30-SEP-14	3	88.55	94.99	100.73	13.91	94.30	79.73	116.69	N/A	23,333	23,503
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	3	85.64	82.21	84.18	05.94	97.66	72.87	88.13	N/A	83,167	70,010
01-OCT-13 To 30-SEP-14	8	102.62	218.57	119.03	144.90	183.63	43.71	969.20	43.71 to 969.20	13,313	15,846
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	4	79.26	78.54	83.54	10.53	94.01	67.50	88.13	N/A	64,875	54,195
<u>ALL</u>	11	88.13	181.38	94.61	124.63	191.71	43.71	969.20	67.50 to 261.60	32,364	30,618

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
02	1	85.64	85.64	85.64	00.00	100.00	85.64	85.64	N/A	212,000	181,560
04	10	88.34	190.96	107.81	136.48	177.13	43.71	969.20	67.50 to 261.60	14,400	15,524
<u>ALL</u>	11	88.13	181.38	94.61	124.63	191.71	43.71	969.20	67.50 to 261.60	32,364	30,618

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	10	86.89	187.36	94.22	135.19	198.85	43.71	969.20	67.50 to 261.60	35,100	33,072
06											
07	1	121.60	121.60	121.60	00.00	100.00	121.60	121.60	N/A	5,000	6,080
<u>ALL</u>	11	88.13	181.38	94.61	124.63	191.71	43.71	969.20	67.50 to 261.60	32,364	30,618

**52 Keya Paha**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 11  
Total Sales Price : 356,000  
Total Adj. Sales Price : 356,000  
Total Assessed Value : 336,800  
Avg. Adj. Sales Price : 32,364  
Avg. Assessed Value : 30,618

MEDIAN : 88  
WGT. MEAN : 95  
MEAN : 181  
COD : 124.63  
PRD : 191.71

COV : 147.46  
STD : 267.46  
Avg. Abs. Dev : 109.84  
MAX Sales Ratio : 969.20  
MIN Sales Ratio : 43.71

95% Median C.I. : 67.50 to 261.60  
95% Wgt. Mean C.I. : 73.06 to 116.16  
95% Mean C.I. : 1.71 to 361.05

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	969.20	969.20	969.20	00.00	100.00	969.20	969.20	N/A	2,500	24,230	
Less Than 15,000	6	104.87	258.62	142.89	183.26	180.99	43.71	969.20	43.71 to 969.20	7,333	10,478	
Less Than 30,000	8	88.34	215.00	117.14	164.41	183.54	43.71	969.20	43.71 to 969.20	9,875	11,568	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	10	86.89	102.60	88.42	37.65	116.04	43.71	261.60	67.50 to 121.60	35,350	31,257	
Greater Than 14,999	5	85.64	88.70	87.80	12.30	101.03	72.87	116.69	N/A	62,400	54,786	
Greater Than 29,999	3	85.64	91.73	88.18	17.06	104.03	72.87	116.69	N/A	92,333	81,420	
<u>Incremental Ranges</u>												
0 TO 4,999	1	969.20	969.20	969.20	00.00	100.00	969.20	969.20	N/A	2,500	24,230	
5,000 TO 14,999	5	88.13	116.51	93.11	61.73	125.13	43.71	261.60	N/A	8,300	7,728	
15,000 TO 29,999	2	84.14	84.14	84.77	05.24	99.26	79.73	88.55	N/A	17,500	14,835	
30,000 TO 59,999	2	94.78	94.78	96.46	23.12	98.26	72.87	116.69	N/A	32,500	31,350	
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999	1	85.64	85.64	85.64	00.00	100.00	85.64	85.64	N/A	212,000	181,560	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	11	88.13	181.38	94.61	124.63	191.71	43.71	969.20	67.50 to 261.60	32,364	30,618	

**52 Keya Paha  
COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 6  
 Total Sales Price : 208,436  
 Total Adj. Sales Price : 208,436  
 Total Assessed Value : 168,780  
 Avg. Adj. Sales Price : 34,739  
 Avg. Assessed Value : 28,130

MEDIAN : 71  
 WGT. MEAN : 81  
 MEAN : 77  
 COD : 21.00  
 PRD : 95.46

COV : 28.57  
 STD : 22.08  
 Avg. Abs. Dev : 14.97  
 MAX Sales Ratio : 117.63  
 MIN Sales Ratio : 54.93

95% Median C.I. : 54.93 to 117.63  
 95% Wgt. Mean C.I. : 57.83 to 104.12  
 95% Mean C.I. : 54.11 to 100.47

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<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-11 To 31-DEC-11	1	64.52	64.52	64.52	00.00	100.00	64.52	64.52	N/A	13,686	8,830	
01-JAN-12 To 31-MAR-12												
01-APR-12 To 30-JUN-12	1	75.02	75.02	75.02	00.00	100.00	75.02	75.02	N/A	45,000	33,760	
01-JUL-12 To 30-SEP-12												
01-OCT-12 To 31-DEC-12												
01-JAN-13 To 31-MAR-13												
01-APR-13 To 30-JUN-13	1	84.14	84.14	84.14	00.00	100.00	84.14	84.14	N/A	43,000	36,180	
01-JUL-13 To 30-SEP-13												
01-OCT-13 To 31-DEC-13												
01-JAN-14 To 31-MAR-14	1	117.63	117.63	117.63	00.00	100.00	117.63	117.63	N/A	40,000	47,050	
01-APR-14 To 30-JUN-14	1	54.93	54.93	54.93	00.00	100.00	54.93	54.93	N/A	16,750	9,200	
01-JUL-14 To 30-SEP-14	1	67.52	67.52	67.52	00.00	100.00	67.52	67.52	N/A	50,000	33,760	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	2	69.77	69.77	72.57	07.52	96.14	64.52	75.02	N/A	29,343	21,295	
01-OCT-12 To 30-SEP-13	1	84.14	84.14	84.14	00.00	100.00	84.14	84.14	N/A	43,000	36,180	
01-OCT-13 To 30-SEP-14	3	67.52	80.03	84.32	30.95	94.91	54.93	117.63	N/A	35,583	30,003	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	1	75.02	75.02	75.02	00.00	100.00	75.02	75.02	N/A	45,000	33,760	
01-JAN-13 To 31-DEC-13	1	84.14	84.14	84.14	00.00	100.00	84.14	84.14	N/A	43,000	36,180	
<u>ALL</u>	6	71.27	77.29	80.97	21.00	95.46	54.93	117.63	54.93 to 117.63	34,739	28,130	

<b>VALUATION GROUPING</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	6	71.27	77.29	80.97	21.00	95.46	54.93	117.63	54.93 to 117.63	34,739	28,130	
<u>ALL</u>	6	71.27	77.29	80.97	21.00	95.46	54.93	117.63	54.93 to 117.63	34,739	28,130	

<b>PROPERTY TYPE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	6	71.27	77.29	80.97	21.00	95.46	54.93	117.63	54.93 to 117.63	34,739	28,130	
04												
<u>ALL</u>	6	71.27	77.29	80.97	21.00	95.46	54.93	117.63	54.93 to 117.63	34,739	28,130	

**52 Keya Paha  
COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 6  
 Total Sales Price : 208,436  
 Total Adj. Sales Price : 208,436  
 Total Assessed Value : 168,780  
 Avg. Adj. Sales Price : 34,739  
 Avg. Assessed Value : 28,130

MEDIAN : 71  
 WGT. MEAN : 81  
 MEAN : 77  
 COD : 21.00  
 PRD : 95.46

COV : 28.57  
 STD : 22.08  
 Avg. Abs. Dev : 14.97  
 MAX Sales Ratio : 117.63  
 MIN Sales Ratio : 54.93

95% Median C.I. : 54.93 to 117.63  
 95% Wgt. Mean C.I. : 57.83 to 104.12  
 95% Mean C.I. : 54.11 to 100.47

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<b>Low \$ Ranges</b>												
Less Than 5,000												
Less Than 15,000	1	64.52	64.52	64.52	00.00	100.00	64.52	64.52	N/A	13,686	8,830	
Less Than 30,000	2	59.73	59.73	59.24	08.04	100.83	54.93	64.52	N/A	15,218	9,015	
<b>Ranges Excl. Low \$</b>												
Greater Than 4,999	6	71.27	77.29	80.97	21.00	95.46	54.93	117.63	54.93 to 117.63	34,739	28,130	
Greater Than 14,999	5	75.02	79.85	82.13	21.14	97.22	54.93	117.63	N/A	38,950	31,990	
Greater Than 29,999	4	79.58	86.08	84.69	18.61	101.64	67.52	117.63	N/A	44,500	37,688	
<b>Incremental Ranges</b>												
0 TO 4,999												
5,000 TO 14,999	1	64.52	64.52	64.52	00.00	100.00	64.52	64.52	N/A	13,686	8,830	
15,000 TO 29,999	1	54.93	54.93	54.93	00.00	100.00	54.93	54.93	N/A	16,750	9,200	
30,000 TO 59,999	4	79.58	86.08	84.69	18.61	101.64	67.52	117.63	N/A	44,500	37,688	
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<b>ALL</b>	<b>6</b>	<b>71.27</b>	<b>77.29</b>	<b>80.97</b>	<b>21.00</b>	<b>95.46</b>	<b>54.93</b>	<b>117.63</b>	<b>54.93 to 117.63</b>	<b>34,739</b>	<b>28,130</b>	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
326	2	59.73	59.73	59.24	08.04	100.83	54.93	64.52	N/A	15,218	9,015	
442	1	84.14	84.14	84.14	00.00	100.00	84.14	84.14	N/A	43,000	36,180	
526	1	117.63	117.63	117.63	00.00	100.00	117.63	117.63	N/A	40,000	47,050	
554	2	71.27	71.27	71.07	05.26	100.28	67.52	75.02	N/A	47,500	33,760	
<b>ALL</b>	<b>6</b>	<b>71.27</b>	<b>77.29</b>	<b>80.97</b>	<b>21.00</b>	<b>95.46</b>	<b>54.93</b>	<b>117.63</b>	<b>54.93 to 117.63</b>	<b>34,739</b>	<b>28,130</b>	

**52 Keya Paha**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 52  
Total Sales Price : 33,459,222  
Total Adj. Sales Price : 32,830,122  
Total Assessed Value : 21,882,461  
Avg. Adj. Sales Price : 631,349  
Avg. Assessed Value : 420,817

MEDIAN : 70  
WGT. MEAN : 67  
MEAN : 74  
COD : 32.00  
PRD : 110.44

COV : 40.17  
STD : 29.57  
Avg. Abs. Dev : 22.45  
MAX Sales Ratio : 161.45  
MIN Sales Ratio : 16.98

95% Median C.I. : 64.05 to 84.15  
95% Wgt. Mean C.I. : 58.41 to 74.89  
95% Mean C.I. : 65.57 to 81.65

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	8	115.75	117.15	112.04	20.63	104.56	84.15	161.45	84.15 to 161.45	344,400	385,877
01-JAN-12 To 31-MAR-12	3	89.62	87.02	91.06	08.45	95.56	74.37	97.08	N/A	914,856	833,063
01-APR-12 To 30-JUN-12	4	80.16	81.04	76.37	13.49	106.11	69.77	94.08	N/A	881,837	673,490
01-JUL-12 To 30-SEP-12	2	84.75	84.75	87.52	12.25	96.84	74.37	95.13	N/A	1,263,070	1,105,385
01-OCT-12 To 31-DEC-12	11	48.65	59.98	48.79	39.51	122.94	33.42	100.50	36.56 to 99.85	712,585	347,684
01-JAN-13 To 31-MAR-13	3	85.11	85.89	93.91	10.93	91.46	72.33	100.24	N/A	100,099	94,007
01-APR-13 To 30-JUN-13	3	48.07	51.43	47.60	15.31	108.05	42.07	64.16	N/A	714,923	340,333
01-JUL-13 To 30-SEP-13	2	51.78	51.78	60.41	25.69	85.71	38.48	65.08	N/A	470,083	283,968
01-OCT-13 To 31-DEC-13	5	70.52	77.14	64.30	19.04	119.97	55.72	101.92	N/A	276,720	177,943
01-JAN-14 To 31-MAR-14	4	58.41	55.39	59.67	18.76	92.83	36.08	68.65	N/A	1,259,107	751,320
01-APR-14 To 30-JUN-14	5	47.22	45.62	43.41	32.66	105.09	16.98	81.77	N/A	488,754	212,178
01-JUL-14 To 30-SEP-14	2	62.69	62.69	62.23	00.80	100.74	62.19	63.19	N/A	594,701	370,085
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	17	89.63	99.53	90.80	21.19	109.61	69.77	161.45	74.37 to 119.39	679,603	617,114
01-OCT-12 To 30-SEP-13	19	64.16	61.86	50.75	29.27	121.89	33.42	100.50	42.07 to 73.88	590,719	299,762
01-OCT-13 To 30-SEP-14	16	62.69	60.05	56.66	25.38	105.98	16.98	101.92	47.22 to 70.52	628,325	356,003
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	20	72.29	70.72	67.49	25.08	104.79	33.42	100.50	48.65 to 89.63	831,824	561,422
01-JAN-13 To 31-DEC-13	13	68.30	69.33	57.89	23.18	119.76	38.48	101.92	48.07 to 89.25	366,833	212,359
<u>ALL</u>	52	70.15	73.61	66.65	32.00	110.44	16.98	161.45	64.05 to 84.15	631,349	420,817

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	52	70.15	73.61	66.65	32.00	110.44	16.98	161.45	64.05 to 84.15	631,349	420,817
<u>ALL</u>	52	70.15	73.61	66.65	32.00	110.44	16.98	161.45	64.05 to 84.15	631,349	420,817

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Irrigated</u>											
County	2	60.40	60.40	60.03	07.75	100.62	55.72	65.08	N/A	840,283	504,446
1	2	60.40	60.40	60.03	07.75	100.62	55.72	65.08	N/A	840,283	504,446
<u>Grass</u>											
County	24	70.15	73.99	70.00	27.60	105.70	34.89	139.83	52.77 to 89.25	255,436	178,818
1	24	70.15	73.99	70.00	27.60	105.70	34.89	139.83	52.77 to 89.25	255,436	178,818
<u>ALL</u>	52	70.15	73.61	66.65	32.00	110.44	16.98	161.45	64.05 to 84.15	631,349	420,817

**52 Keya Paha**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

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 Avg. Assessed Value : 420,817

MEDIAN : 70  
 WGT. MEAN : 67  
 MEAN : 74  
 COD : 32.00  
 PRD : 110.44

COV : 40.17  
 STD : 29.57  
 Avg. Abs. Dev : 22.45  
 MAX Sales Ratio : 161.45  
 MIN Sales Ratio : 16.98

95% Median C.I. : 64.05 to 84.15  
 95% Wgt. Mean C.I. : 58.41 to 74.89  
 95% Mean C.I. : 65.57 to 81.65

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	13	73.88	76.74	68.09	23.75	112.70	36.56	161.45	62.19 to 84.15	685,244	466,565
1	13	73.88	76.74	68.09	23.75	112.70	36.56	161.45	62.19 to 84.15	685,244	466,565
<b>_____Grass_____</b>											
County	31	70.52	73.35	72.00	30.22	101.88	33.42	139.83	52.77 to 89.25	476,488	343,050
1	31	70.52	73.35	72.00	30.22	101.88	33.42	139.83	52.77 to 89.25	476,488	343,050
<b>_____ALL_____</b>											
	52	70.15	73.61	66.65	32.00	110.44	16.98	161.45	64.05 to 84.15	631,349	420,817



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,493</b>	<b>Value : 396,647,200</b>	<b>Growth 1,442,080</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	108	150,810	0	0	36	253,710	144	404,520	
<b>02. Res Improve Land</b>	170	556,590	0	0	31	510,470	201	1,067,060	
<b>03. Res Improvements</b>	175	4,437,840	0	0	94	3,774,470	269	8,212,310	
<b>04. Res Total</b>	283	5,145,240	0	0	130	4,538,650	413	9,683,890	13,060
<b>% of Res Total</b>	68.52	53.13	0.00	0.00	31.48	46.87	16.57	2.44	0.91
<b>05. Com UnImp Land</b>	5	15,020	1	3,500	1	5,500	7	24,020	
<b>06. Com Improve Land</b>	45	139,540	2	107,070	5	83,710	52	330,320	
<b>07. Com Improvements</b>	47	1,236,170	2	321,800	13	418,120	62	1,976,090	
<b>08. Com Total</b>	52	1,390,730	3	432,370	14	507,330	69	2,330,430	39,670
<b>% of Com Total</b>	75.36	59.68	4.35	18.55	20.29	21.77	2.77	0.59	2.75
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	283	5,145,240	0	0	130	4,538,650	413	9,683,890	13,060
<b>% of Res &amp; Rec Total</b>	68.52	53.13	0.00	0.00	31.48	46.87	16.57	2.44	0.91
<b>Com &amp; Ind Total</b>	52	1,390,730	3	432,370	14	507,330	69	2,330,430	39,670
<b>% of Com &amp; Ind Total</b>	75.36	59.68	4.35	18.55	20.29	21.77	2.77	0.59	2.75
<b>17. Taxable Total</b>	335	6,535,970	3	432,370	144	5,045,980	482	12,014,320	52,730
<b>% of Taxable Total</b>	69.50	54.40	0.62	3.60	29.88	42.00	19.33	3.03	3.66

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	43	5	105	153

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	2	167,990	1,591	271,932,370	1,593	272,100,360
28. Ag-Improved Land	1	3,500	4	373,500	396	92,215,290	401	92,592,290
29. Ag Improvements	1	5,700	4	221,910	413	19,712,620	418	19,940,230
30. Ag Total							2,011	384,632,880

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	1	0.00	650	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.00	3,500	4	4.20	14,700	
37. FarmSite Improvements	1	0.00	5,700	3	0.00	221,260	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.99	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	6	6.00	21,000	6	6.00	21,000	
32. HomeSite Improv Land	270	290.97	1,018,400	270	290.97	1,018,400	
33. HomeSite Improvements	302	282.97	13,073,610	303	282.97	13,074,260	1,389,350
34. HomeSite Total				<b>309</b>	<b>296.97</b>	<b>14,113,660</b>	
35. FarmSite UnImp Land	16	48.95	139,530	16	48.95	139,530	
36. FarmSite Improv Land	122	305.63	992,720	127	310.83	1,010,920	
37. FarmSite Improvements	368	0.00	6,639,010	372	0.00	6,865,970	0
38. FarmSite Total				<b>388</b>	<b>359.78</b>	<b>8,016,420</b>	
39. Road & Ditches	0	3,377.31	0	0	3,378.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>697</b>	<b>4,035.05</b>	<b>22,130,080</b>	<b>1,389,350</b>

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	1,325.01	790,270	7	1,325.01	790,270

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	170	43,568.38	29,300,060	170	43,568.38	29,300,060
44. Market Value	0	0	0	0	0	0

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	162.66	0.59%	455,450	0.66%	2,800.01
46. 1A	751.19	2.75%	2,103,360	3.05%	2,800.04
47. 2A1	2,636.96	9.64%	7,119,780	10.31%	2,700.00
48. 2A	4,384.59	16.03%	11,835,480	17.14%	2,699.34
49. 3A1	1,688.77	6.17%	4,222,100	6.12%	2,500.10
50. 3A	7,442.98	27.21%	18,608,240	26.95%	2,500.11
51. 4A1	6,168.30	22.55%	14,803,970	21.44%	2,400.01
52. 4A	4,123.26	15.07%	9,895,830	14.33%	2,400.00
<b>53. Total</b>	<b>27,358.71</b>	<b>100.00%</b>	<b>69,044,210</b>	<b>100.00%</b>	<b>2,523.66</b>
<b>Dry</b>					
54. 1D1	538.59	1.47%	484,750	1.53%	900.04
55. 1D	5,920.87	16.13%	5,328,990	16.78%	900.03
56. 2D1	3,956.50	10.78%	3,481,750	10.96%	880.01
57. 2D	10,479.54	28.55%	9,221,800	29.04%	879.98
58. 3D1	2,688.79	7.33%	2,298,860	7.24%	854.98
59. 3D	6,236.59	16.99%	5,331,880	16.79%	854.94
60. 4D1	3,722.80	10.14%	3,034,220	9.55%	815.04
61. 4D	3,160.92	8.61%	2,576,220	8.11%	815.02
<b>62. Total</b>	<b>36,704.60</b>	<b>100.00%</b>	<b>31,758,470</b>	<b>100.00%</b>	<b>865.24</b>
<b>Grass</b>					
63. 1G1	911.34	0.22%	637,950	0.24%	700.01
64. 1G	4,776.45	1.15%	3,343,910	1.28%	700.08
65. 2G1	5,511.87	1.33%	3,637,900	1.39%	660.01
66. 2G	23,522.61	5.66%	15,525,270	5.95%	660.01
67. 3G1	16,098.63	3.88%	10,303,050	3.95%	640.00
68. 3G	75,256.98	18.12%	48,164,090	18.45%	639.99
69. 4G1	82,370.61	19.83%	51,070,120	19.57%	620.00
70. 4G	206,974.56	49.82%	128,324,420	49.17%	620.00
<b>71. Total</b>	<b>415,423.05</b>	<b>100.00%</b>	<b>261,006,710</b>	<b>100.00%</b>	<b>628.29</b>
<b>Irrigated Total</b>	<b>27,358.71</b>	<b>5.65%</b>	<b>69,044,210</b>	<b>19.05%</b>	<b>2,523.66</b>
<b>Dry Total</b>	<b>36,704.60</b>	<b>7.58%</b>	<b>31,758,470</b>	<b>8.76%</b>	<b>865.24</b>
<b>Grass Total</b>	<b>415,423.05</b>	<b>85.75%</b>	<b>261,006,710</b>	<b>72.00%</b>	<b>628.29</b>
72. Waste	4,375.71	0.90%	261,820	0.07%	59.83
73. Other	580.59	0.12%	431,590	0.12%	743.36
74. Exempt	378.87	0.08%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>484,442.66</b>	<b>100.00%</b>	<b>362,502,800</b>	<b>100.00%</b>	<b>748.29</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	196.12	480,340	27,162.59	68,563,870	27,358.71	69,044,210
<b>77. Dry Land</b>	0.00	0	6.68	5,540	36,697.92	31,752,930	36,704.60	31,758,470
<b>78. Grass</b>	0.00	0	65.89	40,910	415,357.16	260,965,800	415,423.05	261,006,710
<b>79. Waste</b>	0.00	0	0.00	0	4,375.71	261,820	4,375.71	261,820
<b>80. Other</b>	0.00	0	0.00	0	580.59	431,590	580.59	431,590
<b>81. Exempt</b>	14.48	0	0.00	0	364.39	0	378.87	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>268.69</b>	<b>526,790</b>	<b>484,173.97</b>	<b>361,976,010</b>	<b>484,442.66</b>	<b>362,502,800</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	27,358.71	5.65%	69,044,210	19.05%	2,523.66
<b>Dry Land</b>	36,704.60	7.58%	31,758,470	8.76%	865.24
<b>Grass</b>	415,423.05	85.75%	261,006,710	72.00%	628.29
<b>Waste</b>	4,375.71	0.90%	261,820	0.07%	59.83
<b>Other</b>	580.59	0.12%	431,590	0.12%	743.36
<b>Exempt</b>	378.87	0.08%	0	0.00%	0.00
<b>Total</b>	<b>484,442.66</b>	<b>100.00%</b>	<b>362,502,800</b>	<b>100.00%</b>	<b>748.29</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

52 Keya Paha

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	9,268,370	9,683,890	415,520	4.48%	13,060	4.34%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	12,978,120	14,113,660	1,135,540	8.75%	1,389,350	-1.96%
<b>04. Total Residential (sum lines 1-3)</b>	<b>22,246,490</b>	<b>23,797,550</b>	<b>1,551,060</b>	<b>6.97%</b>	<b>1,402,410</b>	<b>0.67%</b>
05. Commercial	2,075,270	2,330,430	255,160	12.30%	39,670	10.38%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	6,794,960	8,016,420	1,221,460	17.98%	0	17.98%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>8,870,230</b>	<b>10,346,850</b>	<b>1,476,620</b>	<b>16.65%</b>	<b>39,670</b>	<b>16.20%</b>
<b>10. Total Non-Agland Real Property</b>	<b>31,116,720</b>	<b>34,144,400</b>	<b>3,027,680</b>	<b>9.73%</b>	<b>1,442,080</b>	<b>5.10%</b>
11. Irrigated	54,364,840	69,044,210	14,679,370	27.00%		
12. Dryland	25,888,180	31,758,470	5,870,290	22.68%		
13. Grassland	230,191,350	261,006,710	30,815,360	13.39%		
14. Wasteland	253,370	261,820	8,450	3.34%		
15. Other Agland	0	431,590	431,590			
<b>16. Total Agricultural Land</b>	<b>310,697,740</b>	<b>362,502,800</b>	<b>51,805,060</b>	<b>16.67%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>341,814,460</b>	<b>396,647,200</b>	<b>54,832,740</b>	<b>16.04%</b>	<b>1,442,080</b>	<b>15.62%</b>

**Keya Paha County Plan of Assessment  
Assessment Years 2015, 2016 & 2017  
October 2014**

**INTRODUCTION**

The Plan of Assessment is a required documentation of the assessor to the Property Tax Administrator and the County Board of Equalization to help them understand the plans and workings of the Keya Paha County Assessor's Office. This plan is to be submitted by July 31st to the CBOE and October 31st to PA&T.

**LEVEL OF VALUE**

The level of value for Keya Paha for the 2014 year is as follows:

Residential Class Not Applicable - lack of enough sales  
Commercial Class Not Applicable - lack of enough sales  
Agricultural Class is 71% COD of 30.93 and a PRD of 103.86

**PARCEL COUNT**

The 2014 County Abstract record shows 2,479 parcels.

**STAFF AND EQUIPMENT**

The Keya Paha County Assessor is also the County Clerk and has one full time deputy to perform all the duties of the ex-officio office. The Assessor and Deputy attend schooling and workshops offered by the Department of Property Assessment and Taxation and are also taking online classes offered by IAAO. Working around board meetings and workload is a juggling act to work in the required continuing education hours, especially during an election year. A weeklong class is a burden for the office, having one person gone makes it difficult to clerk commissioners meetings, answering phone and etc. The Deputy has her Assessor certificate.

The Assessor budget submitted for the 2014-2015 year is \$45,500 which would include a percentage of the office personnel salaries on a shared basis with all of the positions. There is \$30,000 budgeted for appraisal and another \$4,500 for cost of maintaining GIS in Keya Paha County.

The property record cards are very well kept and always current. They contain all pertinent information required plus some extra information. They include: name, address, legal, acres, and current land use and value. The record also includes historic information dating back at least 15 years.

The records are kept in pull out file cabinets that are very well marked with townships and ranges so that anyone can easily access a file. The folders have a metal clasp so that all records are secure and kept in the same order for each record so that similar information can easily be compared to other parcels.

The Marshall & Swift pricing for all improvements is done with the use of Terra Scan. Keya Paha County has all assessment information available on GIS and a website.

## PROCEEDURES MANUAL

The Property Tax Division's "Assessor Reference Manual" is the main book of reference for filing deadlines and reports. A policy and procedure manual was developed in 2002. It describes the steps taken in the office when changes are made and values are set. It outlines real and personal property procedures in the office.

## REPORT GENERATION

The reports required by the State are all filed in a timely manner from the Terra Scan program. The Assessor completes and files all of the reports. The reports are generated as well as supporting documents to compare that all information is correct. The reports are kept in chronological order and easily accessible. The tax corrections are in a bound book and numbered. The Treasurer is also on Terra Scan so all tax rolls are easily delivered to her and both have the same information available at all times.

## REAL PROPERTY

Discovery is done by building permits from the Zoning Administrator, Village Clerk and personal knowledge of county officials and employees.

When new improvements are discovered through sales process, building permits, and information received there is a list compiled for the appraiser. The appraiser does the data collection and measurements, along with the yearly review of property according to the 5 year plan of reappraisal.

The Real Estate Transfer Statements are received with the Deeds at the time of recording. This office is also the Register of Deeds and Clerk so there is no waiting to receive them. The property record cards are changed and updated along with the recording process. The Assessor does the 521's monthly and the 521's are sent to the Department of Revenue along with the revenue.

Each 521 is reviewed along with the Property Record Card. After a deed is recorded the property record card is left with the 521 until the sale is reviewed. The sale properties are not physically reviewed at the time of the sale, as this is a small county the Assessor and Deputy are familiar with most properties in the county. The Assessor and Deputy visit about the sale as the review is conducted. All pertinent sales information is put into a binder containing all the sales for that year. We also have a sales map on display in the office that has a different color for each year and a flag stating the book and page of recording as well as the price per acre. The map is placed where the public can easily see it and it is a great point of interest to most visitors in the office.

After the sales are added to the sales file and the preliminary statistics are released by PA&T the valuation studies are done on all classes of property. Use is determined and ag studies are done. The market approach is applied to all sales properties as well as unsold properties. A review of improvements is done on the 5 year cycle depending on the study that is to be done that year.

Valuation change notices are mailed timely after the abstract is submitted and the report and opinion is rendered and no shoe cause hearing changes any value. The appeal process for valuation protest is as prescribed by law. Taxpayer fills the appropriate forms for protest and

submits them to the County Clerk and a schedule of hearing dates is set up for the County Board of Equalization hearings. Hearings are held on protests and a final review and determination is made by the CBOE. The Clerk notifies the taxpayer of the CBOE decision as prescribed by law within the time allowed.

Taxpayers may then appeal to the TERC if not satisfied by the CBOE's decision. The Assessor attends any hearings and show cause hearings to defend values and preparation of any defense of that value.

## PERSONAL PROPERTY

A postcard is sent to all who have personal property on record to remind them that they must bring in their depreciation sheet and file by May 1. Non residents as well as new taxpayers are also sent a postcard at the same time to let them know about Nebraska personal property law. The personal property files are included in the Terra Scan program and easily and quickly accessed by the staff. A personal property roster is printed as soon after the 1st of January as possible. This roster includes the schedule number, name and all property that was listed the prior year. The roster also includes the type, year, adjusted basis, recovery, depreciation percent and tax value. The roster is compared to the depreciation sheets as the taxpayer is in the office so that they do not have to make follow-up trips to the office. Every effort is made to get everything done for them to file in a timely manner with only one trip to the courthouse. Follow up reminders are sent after the filing deadline in June and August to get all the schedules filed and all the personal property in the county listed. The schedules are filed in alphabetical order as received and kept in a secure place as personal property lists are not available to the public. The roster printed for the office use is shredded after the taxpayer files.

## PLAN BREAKDOWN BY YEAR

2015—All Pick-Up Work will be completed.

2016—All Pick-Up Work will be completed

2017—Rural Reappraisal

## CONCLUSION

We continue to struggle to get all things accomplished in our ex-officio office. The coming year is an election year and will be exceptionally challenging to keep up with the work of the Clerk, Assessor, Register of Deeds, Clerk of the District Court and the Election Commissioner.

A market study was done on rural parcels that have sold to help set the value and depreciation adjustment needed to have the improvements valued at market value. The pick-up work is kept up on a yearly basis.

The three year plan, that of reviewing the property classes on a 5 year cycle, would also include continued growth in knowledge and implementation of the changes that need to be made to keep the level, quality, and uniformity of assessment equal to statutory and administrative guidelines.

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Suzy Wentworth, Assessor

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Date

## 2015 Assessment Survey for Keya Paha County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$48,000
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$30,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$6,500 for CAMA system and \$5,500 for GIS
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$3,000
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$4,675 which stays in for the next year.

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters formally Terra Scan
2.	<b>CAMA software:</b>
	Thomson Reuters formally Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Deputy
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes – keyapaha.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop with input from the assessor
8.	<b>Personal Property software:</b>
	Thomson Reuters formally Terra Scan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	None
4.	<b>When was zoning implemented?</b>
	1995

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Standard Appraisal as needed
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, as needed.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	There have been no contracts as of late.
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	When they're used they provide a value subject to assessor's opinion.



# 2015 Certification for Keya Paha County

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This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Keya Paha County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator



